

**IN THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (currently amended) An acoustic apparatus for producing audio signals,

in which the sound transducer and the at least one sound emergence location are physically separate from one another,

in which the sound transducer is connected to the sound emergence location by means of at least one air-guiding sound line (conduit),

and in which the at least one sound emergence location is provided with a means for achieving acoustic impedance matching for the air in the sound line and the ambient air in order to reduce resonance effects,

and the means for acoustic resonance matching is made of a material which has the acoustic impedance of air,  
characterized

~~and wherein~~ wherein this material is placed in two dimensions (planar, along the surface) and conclusively (coherently) over the at least one sound emergence location.

2. (currently amended) The acoustic apparatus as claimed in claim 1,  
characterized

~~in that wherein~~ the material which has the acoustic impedance of air is a fibrous and/or porous material, particularly felt, sponge material, unweaven fabric or felt metal.

3. (currently amended) The acoustic apparatus as claimed in claim 1 one of the preceding claims,  
characterized  
~~in that wherein~~ the apparatus has at least two sound lines, where the sound emerging jointly from the sound lines has a high sound level through superimposition in a preferred direction and has a lower sound level in an unwanted direction as a result of the design of the sound line and/or as a result of the manner in which the sound is supplied by the sound transducer.
4. (currently amended) The acoustic apparatus as claimed in claim 3,  
characterized  
~~in that wherein~~ the sound emergence locations of the individual sound lines are arranged relative to one another such that a flat radiating element is produced.
5. (currently amended) The acoustic apparatus as claimed in claim 5,  
characterized

~~in that wherein~~ the flat radiating element comprises individual conventional loudspeakers in addition to the sound emergence locations of the individual sound lines.

6. (currently amended) The acoustic apparatus as claimed in claim 5,  
~~characterized~~  
~~in that wherein~~ the conventional loudspeakers used are small tweeters, which are suitable for radiating the high frequencies within the audible frequency range.
7. (currently amended) The acoustic apparatus as claimed in claim 1 one of the preceding claims,  
~~characterized~~  
~~in that wherein~~ to produce acoustic directivity the sound emergence locations are firstly arranged like a flat panel loudspeaker, but secondly directivity is also obtained through antiphase cancellation.
8. (currently amended) The acoustic apparatus as claimed in claim 1 one of the preceding claims,  
~~characterized~~  
~~in that wherein~~ the sound transducer used is an isobaric push/pull system.
9. (currently amended) The acoustic apparatus as claimed in claim 1 one of the preceding claims,

~~characterized~~

~~in that wherein~~ the sound emergence locations are placed in the headrests of a vehicle seat, and the sound transducers are located outside of the headrests.

10. (currently amended) The acoustic apparatus as claimed in claim 9,

~~characterized~~

~~in that wherein~~ the support rods of the headrests are used for acoustic sound transmission.

11. (new) The acoustic apparatus as claimed in claim 2, wherein the material which has the acoustic impedance of air is felt, sponge material, unwoven fabric or felt metal.